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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re: :
: Chapter 11
LEHMAN BROTHERS HOLDINGS INC., *et al.*, :
: Case No. 08-13555 (JMP)
: Debtors. : (Jointly Administered)
: :
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CERTIFICATE OF SERVICE

I, Hugh Hill, certify under penalty of perjury that I am over eighteen (18) years of age, am not a party to the above-captioned action, am an attorney licensed by the State Bar of New York, and that on December 9, 2011, I caused a true and correct copy of the foregoing:

1 RESPONSE OF ITALEASE FINANCE S.P.A. TO DEBTORS' TWO HUNDRED THIRTY-SECOND OMNIBUS OBJECTION TO CLAIMS (VALUED DERIVATIVE CLAIMS – CLAIM NOS. 28076 AND 28077)

to be served via First Class Mail upon the following service list:

(i) The Honorable James M. Peck, United States Bankruptcy Court, One Bowling Green, New York, New York 10004, (ii) Office of the United States Trustee, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Elisabeth Gasparini, Esq., and Andrea B. Schwartz, Esq.), (iii) Weil Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Shai Y. Waisman, Esq., and Mark Bernstein, Esq.), and (iv) Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., and Dennis O'Donnell, Esq.).

Dated: December 13, 2011
New York, New York

By: /s/ Hugh Hill
Hugh Hill